
APPENDIX C—FEDERAL MAINTENANCE OF EFFORT (MOE) FOR ESEA TITLE I AND RELATED PROGRAMS

This maintenance of effort requirement applies to the following programs:

- Title I, Part A, Improving Basic Programs
- Title I, Part B, Subpart 1, Reading First
- Title I, Part B, Subpart 3, Even Start
- Title I, Part C, Migrant Education
- Title I, Part D, Neglected, Delinquent and At-Risk Youth
- Title I, Part F, Comprehensive School Reform
- Title II, Part A, Teacher and Principal Training and Recruiting Fund
- Title II, Part D, Educational Technology
- Title III, Part A, English Language Acquisition and Language Enhancement
- Title IV, Part A, Safe and Drug-Free Schools and Communities
- Title IV, Part B, 21st Century Community Learning Centers
- Title V, Part A, Innovative Programs
- Title VI, Part B, Subpart 2, Rural Low-Income Schools

MOE information is provided to the U. S. Department of Education for Title VII, Indian Education and Title VIII, Impact Aid and reductions are made at the federal level if MOE is not met.

A recipient may receive its full allocation if either the combined fiscal effort per student or the aggregate of all expenditures of local funds used for providing a free public education for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or the aggregate expenditures for the second preceding year.

Following are the components used for the calculation of maintenance of effort:

1. Data source: Pupil enrollment report - district data
Completed by: District attendance office, District responsible official,
County Superintendent
Due at OPI: Mid October: First Monday in October count
February 10: February 1 count

Used to calculate average number belonging (ANB) and average daily attendance (ADA)

2. Data source: Special education child count
Completed by: District responsible official
Due to OPI: December 10
3. Data source: Annual Trustee's Financial Summary (TFS)—Also known as the
"Trustees' Report"
Completed by: District Clerk, Board of Trustees, County Superintendent
Due at OPI: Second Monday in September

Treatment of Related Services Block Grant for Cooperative Members

Special education cooperatives receive the related services block grant (RSBG) per ANB paid by the OPI for each participating school district in the cooperative. If a school district is not a member of a cooperative, the district receives the RSBG rather than the cooperative. The RSBG paid to the cooperative on behalf of a school district is added to the district's expenditures in the Title I maintenance of effort calculation.

Total current expenditures for each LEA are compiled from the TFS using the following funds:

- 01 General Fund
- 10 Transportation Fund
- 12 Food Services Fund
- 13 Tuition Fund
- 14 Retirement Fund
- 15 Miscellaneous Programs Fund [see restrictions below]
- 18 Traffic Education Fund
- 21 Compensated Absences Fund
- 24 Metal Mines Tax Reserve Fund
- 25 State Mining Impact Fund

[See School Accounting Manual chart of accounts, Section 3-0200.20 for fund definitions.]

The only activities considered in the Miscellaneous Programs Fund 15 are the following:

Include current expenditures for programs

- 280 Special Education — Local and State
- 300 - 380 State Vocational Education Programs

Exclude expenditure objects

- 7XX Property/Equipment
- 910 Operating Transfers to Other Funds
- 920 Resources Transferred to Other Districts
- 930 Federal or State Grant Resources Transferred to Other Districts or Cooperatives
- 940 Indirect Cost Transfers

[See School Accounting Manual chart of accounts, Section 3-0600.20 for definitions of operating statement accounts and 3-0600.40 for object code definitions.]

The following current expenditures are subtracted from the total allowable expenditures:

- | | | |
|-----------------------|------|--|
| Any program numbered | 5XX | Nonpublic School Programs |
| | 6XX | Adult Continuing Education Programs |
| Any function numbered | 32XX | Enterprise Services |
| | 33XX | Community Services |
| | 4XXX | Facilities Acquisition and Construction Services |
| | 5XXX | Debt Service |
| Any object numbered | 7XX | Property/Equipment |
| | 910 | Operating Transfers to Other Funds |
| | 920 | Resource Transfers to Other Schools/Co-Ops |

971 Residual Equity Transfers to Other Funds

[See School Accounting Manual chart of accounts, Section 3-0600.20 for program definitions, 3-0600.30 for function definitions, and 3-0600.40 for object code definitions.]

The following revenues from allowable funds except Fund 15 are subtracted from total expenditure/expenses except for Fund 15:

1310	Individual Tuition
1311	Driver's Education Fees — From Individuals
1340	Fees for Adult Education
1410, 1440	Individual and Other Transportation Fees
163X	Food Service — catering, adult sales, ala carte sales
17XX	Student Extracurricular Activity Receipts
1800	Community Services
19XX	Other Revenue — rentals, fees, donations
41XX - 47XX	Revenue from Federal Sources
48XX	Federal Revenue In Lieu of Taxes
49XX	Federal Other Revenue on Behalf of District

[See School Accounting Manual chart of accounts, section 3-0500.40 for definitions of revenue codes.]

Refer to Section 200 of this manual, "Maintenance of Effort," for more information.

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